

**STATE OF IOWA**  
**2017**  
**FINANCIAL REPORT**  
**FISCAL YEAR ENDED**  
**JUNE 30, 2017**

**16202401300000**  
**City of Westside**  
**131 Main Street**  
**Westside, IA 51467**

**CITY OF WESTSIDE, IOWA**  
**DUE: December 1, 2017**

(Please correct any error in name, address, and ZIP Code)

**WHEN  
COMPLETED,  
PLEASE  
RETURN TO**  
**Mary Mosiman, CPA**  
**Office of Auditor of State**  
**Lucas State Office Building**  
**321 E. 12th Street, 2nd Floor**  
**Des Moines, IA 50319**

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

**ALL FUNDS**

Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
<b>Revenues and Other Financing Sources</b>				
Taxes levied on property	110,255		110,255	100,993
Less: Uncollected property taxes-levy year	0		0	
<b>Net current property taxes</b>	110,255		110,255	100,993
Delinquent property taxes	0		0	
TIF revenues	27,190		27,190	26,850
Other city taxes	29,851	0	29,851	29,849
Licenses and permits	1,250	0	1,250	1,430
Use of money and property	2,257	1,927	4,184	5,610
Intergovernmental	47,730	0	47,730	98,377
Charges for fees and service	15,015	140,714	155,729	154,473
Special assessments	0	0	0	
Miscellaneous	73,263	650	73,913	15,350
Other financing sources	20,707	8,925	29,632	29,207
<b>Total revenues and other sources</b>	327,518	152,216	479,734	462,139
<b>Expenditures and Other Financing Uses</b>				
Public safety	41,264	0	41,264	131,766
Public works	194,385	0	194,385	234,319
Health and social services	0	0	0	0
Culture and recreation	22,116	0	22,116	26,904
Community and economic development	66,233	0	66,233	88,000
General government	50,603	0	50,603	76,947
Debt service	0	0	0	
Capital projects	0	0	0	
<b>Total governmental activities expenditures</b>	374,601	0	374,601	557,936
Business type activities	0	137,242	137,242	
<b>Total ALL expenditures</b>	374,601	137,242	511,843	557,936
Other financing uses, including transfers out	29,632	0	29,632	
<b>Total ALL expenditures/And other financing uses</b>	404,233	137,242	541,475	557,936
<b>Excess revenues and other sources over (Under) Expenditures/And other financing uses</b>	-76,715	14,974	-61,741	-95,797
Beginning fund balance July 1, 2016	564,744	277,979	842,723	
Ending fund balance June 30, 2017	488,029	292,953	780,982	-95,797

**Note** - These balances do not include \$ 0 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 0 held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2017	Amount - Omit cents	Indebtedness at June 30, 2017	Amount - Omit cents
General obligation debt	\$ 0	Other long-term debt	\$ 0
Revenue debt	\$ 0	Short-term debt	\$ 0
TIF Revenue debt	\$ 26,850		
		General obligation debt limit	\$ 845,438

**CERTIFICATION**

THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF

Signature of city clerk		Date Published/Posted	Mark (x) one
		11/16/17	<input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk	Telephone	Area Code	Number
Bonnie Schmitz	→	712	663-4493
Signature of Mayor or other City official (Name and Title)		Date signed	
		11/6/2017	

**PLEASE PUBLISH THIS PAGE ONLY**

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017					CITY OF WESTSIDE					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
1	<b>Section A - TAXES</b>											1			
2	<b>Taxes levied on property</b>	95,710	14,545					110,255			110,255	2			
3	Less: Uncollected property taxes - Levy year							0			0	3			
4	Net current property taxes	95,710	14,545		0	0		110,255		T01	110,255	4			
5	Delinquent property taxes							0		T01	0	5			
6	<b>Total property tax</b>	95,710	14,545		0	0	0	110,255			110,255	6			
7	<b>TIF revenues</b>			27,190				27,190		T01	27,190	7			
8	<b>Other city taxes</b>														
8	Utility tax replacement excise taxes							0		T15	0	8			
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9			
10	Parimutuel wager tax							0		C30	0	10			
11	Gaming wager tax							0		C30	0	11			
12	Mobile home tax							0		T19	0	12			
13	Hotel/motel tax							0		T19	0	13			
14	Other local option taxes		29,851					29,851		T09	29,851	14			
15	<b>TOTAL OTHER CITY TAXES</b>	0	29,851	0	0	0	0	29,851	0		29,851	15			
16	<b>Section B - LICENSES AND PERMITS</b>	1,250						1,250		T29	1,250	16			
17	<b>Section C - USE OF MONEY AND PROPERTY</b>											17			
18	Interest	1,487	770					2,257	1,927	U20	4,184	18			
19	Rents and royalties							0		U40	0	19			
20	Other miscellaneous use of money and property							0		U20	0	20			
21								0			0	21			
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	1,487	770	0	0	0	0	2,257	1,927		4,184	22			
23												23			
24	<b>Section D - INTERGOVERNMENTAL</b>											24			
25												25			
26	<b>Federal grants and reimbursements</b>											26			
27	Federal grants							0		B89	0	27			
28	Community development block grants							0		B50	0	28			
29	Housing and urban development							0		B50	0	29			
30	Public assistance grants							0		B79	0	30			
31	Payment in lieu of taxes							0		B30	0	31			
32								0			0	32			
33	<b>Total Federal grants and reimbursements</b>	0	0	0	0	0	0	0	0		0	33			
34												34			
35												35			
36												36			
37												37			
38												38			
39												39			
40												40			

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF WESTSIDE		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		26,716					26,716		C46	26,716	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants							0		C89	0	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Economic Development Authority							0		C89	0	52
53	CEBA grants							0		C89	0	53
54	Commercial & Industrial Replacement Claim							0		C89	0	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	0	26,716	0	0	0	0	26,716	0		26,716	60
61												61
62	Local grants and reimbursements											62
63	County contributions	1,574						1,574			1,574	63
64	Library service							0		D89	0	64
65	Township contributions							0		D89	0	65
66	Fire/EMT service		19,440					19,440		D89	19,440	66
67								0		D89	0	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	1,574	19,440	0	0	0	0	21,014	0		21,014	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	1,574	46,156	0	0	0	0	47,730	0		47,730	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	57,681	A91	57,681	73
74	Sewer							0	55,012	A80	55,012	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A60	0	77
78	Airport							0		A01	0	78
79	Landfill/garbage							0	28,021	A81	28,021	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF WESTSIDE		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees							0		A89	0	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges	3,686						3,686		A44	3,686	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges	5,875						5,875		A03	5,875	98
99	Library charges	4,554						4,554		A89	4,554	99
100	Park, recreation, and cultural charges	900						900		A61	900	100
101	Animal control charges							0		A89	0	101
102	Other charges - Specify							0			0	102
103								0			0	103
104	TOTAL CHARGES FOR SERVICE	15,015	0	0	0	0	0	15,015	140,714		155,729	104
105												105
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106
107	Section G - MISCELLANEOUS											107
108	Contributions	61,919						61,919		U99	61,919	108
109	Deposits and sales/fuel tax refunds							0		U99	0	109
110	Sale of property and merchandise	9,555						9,555	650	U11	10,205	110
111	Fines							0		U30	0	111
112	Internal service charges	1,789						1,789		NR	1,789	112
113	Other miscellaneous - Specify							0			0	113
114								0			0	114
115								0			0	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	73,263	0	0	0	0	0	73,263	650		73,913	120

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF WESTSIDE					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
		(a)	(b)	(c)	(d)	(e)	(f)		(h)						
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	188,299	91,322	27,190	0	0	0	306,811	143,291		450,102	121			
122												122			
123	Section H - OTHER FINANCING SOURCES											123			
124	Proceeds of capital asset sales							0		NR	0	124			
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125			
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126			
127	Regular transfers in and interfund loans	2,442						2,442			2,442	127			
128	Internal TIF loans and transfers in	18,265						18,265	8,925		27,190	128			
129								0			0	129			
130								0			0	130			
131	TOTAL OTHER FINANCING SOURCES	20,707	0	0	0	0	0	20,707	8,925		29,632	131			
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	209,006	91,322	27,190	0	0	0	327,518	152,216		479,734	132			
133												133			
134	Beginning fund balance July 1, 2016	253,061	311,683					564,744	277,979		842,723	134			
135												135			
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	462,067	403,005	27,190	0	0	0	892,262	430,195		1,322,457	136			
137												137			
138												138			
139												139			
140												140			
141												141			
142												142			
143												143			
144												144			
145												145			
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150												150			
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154												154			
155												155			
156												156			
157												157			
158												158			
159												159			

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017						CITY OF WESTSIDE		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	6,131						6,131		E62	6,131	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation		35,133					35,133		E24	35,133	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation							0		E32	0	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	6,131	35,133		0	0	0	41,264			41,264	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued						CITY OF WESTSIDE		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	115,731	65,418					181,149		E44	181,149	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	7,206						7,206		E44	7,206	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation	6,030						6,030		E44	6,030	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	128,967	65,418		0	0	0	194,385			194,385	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued						CITY OF WESTSIDE		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0		0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
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113												113
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115												115
116												116
117												117
118												118
119												119
120												120



Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF WESTSIDE		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	7,880	289					8,169		E52	8,169	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	2,677						2,677		E61	2,677	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation							0		E61	0	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	10,735	535					11,270		E03	11,270	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	21,292	824		0	0	0	22,116			22,116	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	66,233						66,233		E89	66,233	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation							0		E89	0	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	66,233	0	0	0	0	0	66,233			66,233	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF WESTSIDE		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.	
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)				
159	Section F — GENERAL GOVERNMENT											159	
160	Mayor, council and city manager — Current operation	9,711	380					10,091		E29	10,091	160	
161	Purchase of land and equipment							0		G29	0	161	
162	Clerk, Treasurer, financial administration — Current operation	11,458	1,812					13,270		E23	13,270	162	
163	Purchase of land and equipment							0		G23	0	163	
164	Elections — Current operation							0		E89	0	164	
165	Purchase of land and equipment							0		G89	0	165	
166	Legal services and city attorney — Current operation	984						984		E25	984	166	
167	Purchase of land and equipment							0		G25	0	167	
168	City hall and general buildings — Current operation	5,690						5,690		E31	5,690	168	
169	Purchase of land and equipment							0		G31	0	169	
170	Construction							0		F31	0	170	
171	Tort liability — Current operation	20,568						20,568		E89	20,568	171	
172	Other general government — Current operation							0		E89	0	172	
173	Purchase of land and equipment							0		G89	0	173	
174								0			0	174	
175								0			0	175	
176	TOTAL GENERAL GOVERNMENT	48,411	2,192	0	0	0	0	50,603			50,603	176	
177	Section G — DEBT SERVICE							0			0	177	
178								0			0	178	
179								0			0	179	
180								0			0	180	
181								0			0	181	
182	TOTAL DEBT SERVICE	0	0	0	0	0	0	0			0	182	
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183	
184								0			0	184	
185								0			0	185	
186								0			0	186	
187	Subtotal Regular Capital Projects	0	0			0	0	0			0	187	
188	— TIF CAPITAL PROJECTS — Specify										0	188	
189								0			0	189	
190								0			0	190	
191								0			0	191	
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192	
193	TOTAL CAPITAL PROJECTS	0	0	0	0	0	0	0			0	193	
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	271,034	103,567	0	0	0	0	374,601			374,601	194	
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195	
196												196	

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued						CITY OF WESTSIDE		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (h))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								60,770	E91	60,770	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								17,341	E80	17,341	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								24,356	E81	24,356	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued						CITY OF WESTSIDE		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								34,775		34,775	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								137,242		137,242	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	271,034	103,567	0	0	0	0	374,601	137,242		511,843	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out		2,442					2,442			2,442	255
256	Internal TIF loans/repayments and transfers out			27,190				27,190			27,190	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	0	2,442	27,190	0	0	0	29,632	0		29,632	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	271,034	106,009	27,190	0	0	0	404,233	137,242		541,475	259
260												260
261	Ending fund balance June 30, 2017:											261
262	Governmental:											262
263	Nonspendable	13,751						13,751			13,751	263
264	Restricted		296,996					296,996			296,996	264
265	Committed							0			0	265
266	Assigned							0			0	266
267	Unassigned	177,282						177,282			177,282	267
268	Total Governmental	191,033	296,996	0	0	0	0	488,029			488,029	268
269	Proprietary								292,953		292,953	269
270	Total ending fund balance June 30, 2017	191,033	296,996	0	0	0	0	488,029	292,953		780,982	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	462,067	403,005	27,190	0	0	0	892,262	430,195		1,322,457	271
272												272

<b>Part III</b>		<b>INTERGOVERNMENTAL EXPENDITURES</b>		<b>CITY OF WESTSIDE</b>				
Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>								
Purpose		Amount paid to other local governments		Purpose				
Correction.....		M05 \$		Highways.....				
Health.....		M32		All other.....				
Highways.....		M44		L44 \$				
Transit subsidies.....		M94		L89 \$				
Libraries.....		M52						
Police protection.....		M62 6.131						
Sewerage.....		M80						
Sanitation.....		M81						
All other.....		M89 \$						
<b>Part IV</b>		<b>SALARIES AND WAGES</b>						
Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.								
Total salaries and wages paid.....				Amount - Omit cents				
				Z00 \$				
				62.986				
<b>Part V</b>		<b>DEBT OUTSTANDING, ISSUED, AND RETIRED</b>						
<b>A. Long-term debt</b>		Debt during the fiscal year		Debt Outstanding JUNE 30, 2017				
Purpose	Debt outstanding JULY 1, 2016 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	Interest paid this year (h)
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	191 \$
2. Sewer utility	19U 270,000	29U	39U 26,000	49U	49U	49U	49U	189 8,100
3. Electric utility	19U	29U	39U	49U	49U	49U		192
4. Gas utility	19U	29U	39U	49U	49U	49U		193
5. Transit-bus	19U	29U	39U	49U	49U	49U		194
6. Industrial Revenue	19T	24T	34T		44T	44T		189
7. Mortgage revenue	19T	24T	34T		44T	44T		189
8. TIF revenue	19U 26,850	29U 27,576	39U 26,850	49U	49U 26,850	49U	49U	189
Other-Specify	19U	29U	39U	49U	49U	49U	49U	189
9.	19U	29U	39U	49U	49U	49U	49U	189
10.	19U	29U	39U	49U	49U	49U	49U	189
11.	19U	29U	39U	49U	49U	49U	49U	189
12.	19U	29U	39U	49U	49U	49U	49U	189
13.	19U	29U	39U	49U	49U	49U	49U	189
14.	19U	29U	39U	49U	49U	49U	49U	189
<b>Total long-term debt</b>	<b>296,850</b>	<b>27,576</b>	<b>52,850</b>	<b>0</b>	<b>26,850</b>	<b>0</b>	<b>0</b>	<b>8,100</b>
<b>B. Short-term debt</b>		Outstanding as of JULY 1, 2016		61V \$		Amount - Omit cents		
		Outstanding as of JUNE 30, 2017		64V \$		0		
						0		
<b>Part VI</b>		<b>DEBT LIMITATION FOR GENERAL OBLIGATION BONDS</b>		Amount - Omit cents				
		Assessed Valuations by Levy Authority and County, AY2015/FY2017						
		Actual valuation -- January 1, 2015						
				\$		16,908,751		
						x .05 = \$		
						845,438		
<b>Part VII</b>		<b>CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2017</b>		Amount - Omit cents				
Type of asset	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)			
<b>Cash and investments</b> - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01 \$	W31 \$	W61					
				780,982	780,982			
REMARKS				V98				